

# National Accreditation Council

for Agencies Serving the Blind  
and Visually Handicapped

## Annual Report 1978-1979

July 1, 1978 — June 30, 1979



Symbol of Quality

# President's Message

Louis H. Rives, Jr.

I am proud of NAC's achievements during the four years that I have had the opportunity to serve as its President.

The number of accredited agencies and schools has increased from 57 to 78 as of June 30, 1979. And 53 of these organizations have gone through a thorough reaccreditation process which demonstrates that they continue to meet recognized standards in delivering quality services to blind persons.

Of equal importance has been the progress we have made in keeping our standards current and responsively alive to changes in the field of work for the blind. Seventeen of the twenty-four sets of standards, together with the materials to implement them, have been revised and adopted for use.

The process for revising standards and developing new ones is a thorough and searching one which includes full participation by blind persons, the professionals who serve them, and the concerned public. This process assures that our standards will set realistic and attainable goals through which quality services can be assured to blind people.

We've opened channels of communication, understanding and coordination with all who have a stake in quality services and accountability. For example, we have involved blind people not only in the standard setting process, but as members of NAC's Board of Directors, Commissions, and standing committees. In fact, blind persons comprise about half of our present Board of Directors, including top leaders from the American Council of the Blind and the Blinded Veterans Association.

Another sign of the growing involvement in NAC is the fact that the number of consumer and professional organizations which support and sponsor NAC has sharply increased from fourteen to twenty-six.

Funding bodies as well as state officials who regulate fund raising are increasingly relying upon NAC to assure that funds earmarked to help the blind go to agencies that demonstrate public accountability. Corporations, foundations, and local chapters of United Way are using NAC's list of accredited members in determining which agencies for the blind to support. Funding bodies are also giving assistance to these agencies for the purpose of making improvements identified through the accreditation process.



In these four years I have seen NAC grow in impact and public recognition. We've worked hard for this; we strive for maximum effectiveness of our standards and accrediting procedures. We are continually discovering and testing new ways to strengthen our services and programs.

I want to close on a personal note. My own participation in NAC (as a director and officer, and as administrator of an accredited agency) has convinced me that NAC is the key to quality and accountability. Its standards reflect the best practice in the field, and the symbol of accreditation is the best way to assure blind people that they will get the services they deserve.

A handwritten signature in dark ink, reading "Louis H. Rives, Jr." in a cursive style.

Louis H. Rives, Jr.

# Report of the Executive Director

At NAC, public reporting is part of a management system designed to make us more efficient, effective and accountable.

Each year, we develop a program plan and budget. The program plan tells us what our objectives are, and what activities we must undertake to achieve them. The budget tells us how much money we need for the activities, and where we expect to get it.

We use the plan and budget during the year to obtain income and organize our resources, to assign and monitor tasks, and to make adjustments if needed to activities in process.

This system lends itself well to an objective evaluation at the end of the year; it enables us to thoroughly assess accomplishments and shortcomings, develop future plans, and give you a clear picture of our performance.

Here are the highlights of Fiscal Year 1979:

Four organizations achieved accreditation. They are: Toledo Society for the Blind, Alabama School for the Blind, Oklahoma League for the Blind, and New Mexico School for the Visually Impaired.

As of June 30, 1979, there were 78 accredited organizations located in 38 states and the District of Columbia. Together they expend more than \$180 million dollars annually on behalf of services to blind and visually handicapped persons.

Eight organizations qualified for reaccreditation.

Thirty percent of the volunteers who served on NAC on-site review teams were blind.

The number of organizations affiliating with NAC as official Sponsors and Supporters grew from 21 to 26.

The two-year Education Standards Project concluded with the publication of eleven self-study guides for preschool programs and residential schools for blind and multi-handicapped blind children.

A national review and revision of the standards for *Personnel Administration and Volunteer Service* was begun.

Most organizations don't accomplish everything they set out to do, and NAC is no exception.

For example, while four organizations qualified for accreditation for the first time this year, we had anticipated that seven would do so. However, we believe we have a good idea of what needs to be done next year in order to realize our objectives more fully.

Until now, I've been talking about NAC's standards and accreditation programs. As NAC standards indicate, however, program services are not the only aspect of an organization that must be evaluated. Good administrators also examine the adequacy of their management, and whether the organization has obtained enough money to support its programs.

NAC fell short of its income requirements this year. But we were able to hold down our costs and achieve a balance between income and expenses. Our limited resources have forced us to stretch each dollar by trimming activities and searching for savings in every area.

While we had about \$20,000 less income this year than last, we actually were able to put \$20,000 more into standards and accreditation programs than the year before. This is because we deliberately cut back in the support functions of management and fund raising in order to maintain our program services as close to the planned level as possible.

Our ability to deliver so many services with such limited resources would not be possible without a management system that stresses planning, monitoring and evaluation.

Effectiveness. Efficiency. Accountability. This pretty much sums up how we operate at NAC—and how every organization displaying the symbol of NAC accreditation is committed to operating.



Richard W. Bleecker, Ed.D.

# Statement of Support, Revenue, and Expenses and Changes in Fund Balances Year Ended June 30, 1979 With Comparative Totals for 1978

	1979			
	Current Funds		Total All Funds	
	Unrestricted	Restricted (Note 3)	1979	1978
<b>Public support and revenue:</b>				
Contributions	\$228,347	\$16,215	\$244,562	\$276,332
Revenue:				
Assessments and dues — member units	53,421		53,421	44,599
Interest	13,096		13,096	11,595
Publication sales	3,512		3,512	3,354
Total revenue	70,029		70,029	59,548
Total public support and revenue	298,376	16,215	314,591	335,880
<b>Expenses:</b>				
Program services:				
Develop standards	36,660	14,778	51,438	59,690
Advance standards	122,304	1,437	123,741	82,260
Accreditation	72,021		72,021	82,427
Total program services	230,985	16,215	247,200	224,377
Supporting services:				
Management and general	40,034		40,034	66,649
Fund raising	25,381		25,381	43,380
Total supporting services	65,415		65,415	110,029
Total expenses	296,400	16,215	312,615	334,406
Excess of public support and revenue over expenses	1,976	—	1,976	1,475
<b>Fund balances,</b>				
beginning of year	144,491		144,491	143,016
Fund balances, end of year	\$146,467	\$ -0-	\$146,467	\$144,491

The accompanying notes are an integral part of the financial statements.

## Statement of Functional Expenses Year Ended June 30, 1979 With Comparative Totals for 1978

	1979						
	Program Services				Supporting Services		
	Develop Standards	Advance Standards	Accreditation	Total	Management and General	Fund Raising	Total
Salaries	\$34,669	\$ 77,706	\$47,887	\$160,262	\$15,246	\$17,962	\$33,208
Employee health and retirement benefits (Note 4)	3,151	6,997	4,378	14,526	5,401	1,575	6,976
Payroll taxes	2,338	5,144	3,268	10,750	1,042	1,167	2,209
Total salaries and related expenses	40,158	89,847	55,533	185,538	21,689	20,704	42,393
Occupancy	3,161	7,463	4,920	15,544	1,294	1,745	3,039
Telephone and telegraph	1,351	2,987	1,904	6,242	481	707	1,188
Conferences, conventions, meetings, and travel	1,589	12,203	3,953	17,745	8,521	311	8,832
Professional fees and contract service payments	583	1,103	839	2,525	6,633	254	6,887
Equipment and other fixed assets	9	46	63	118	2	3	5
Outside printing, art work, etc.	2,748	5,619	2,143	10,510	179	160	339
Postage and shipping	645	1,464	868	2,977	251	336	587
Dues, subscriptions, and reference publications	7	317	135	459	361	510	871
Supplies	1,173	2,647	1,621	5,441	434	634	1,068
Miscellaneous	14	45	42	101	189	17	206
Total functional expenses	\$51,438	\$123,741	\$72,021	\$247,200	\$40,034	\$25,381	\$65,415

The accompanying notes are an integral part of the financial statements.



# Balance Sheet

## June 30, 1979 and 1978

### CURRENT FUNDS

#### Unrestricted

	1979	1978		1979	1978
<b>ASSETS</b>			<b>LIABILITIES AND FUND BALANCES</b>		
Cash:			Accounts payable	\$ 6,209	\$ 8,006
Demand account	\$ 18,130	\$ 2,529	Payroll taxes payable	3,371	
Savings accounts	18,384	41,592		<u>9,580</u>	<u>8,006</u>
9.95% commercial paper, due July 5, 1979	100,000	100,000	Fund balances:		
Accounts receivable	9,491	2,783	Designated by the		
Pledges receivable	2,325	2,380	Governing Board for		
Materials for sale or use -- stated at the lower of cost or market	6,103	1,710	long-term investment		
Prepaid expenses	1,614	1,503	(Note 2)	143,568	141,592
	<u>\$156,047</u>	<u>\$152,497</u>	Undesignated, available for general activities	2,899	2,899
			Total fund balances	<u>146,467</u>	<u>144,491</u>
				<u>\$156,047</u>	<u>\$152,497</u>
			Restricted (Note 3)		
Cash	<u>\$ 26,163</u>	<u>\$ 17,377</u>	Deferred revenue	<u>\$26,163</u>	<u>\$ 17,377</u>

The accompanying notes are an integral part of the financial statements.

To the Board of Directors  
National Accreditation Council  
for Agencies Serving the  
Blind and Visually Handicapped  
New York, New York

We have examined the balance sheet of National Accreditation Council for Agencies Serving the Blind and Visually Handicapped as of June 30, 1979 and the related statements of support, revenue, and expenses and changes in fund balances and of functional expenses for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements identified above present fairly the financial position of National Accreditation Council for Agencies Serving the Blind and Visually Handicapped at June 30, 1979, and the results of its operations and the changes in its fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

August 10, 1979

HURDMAN AND CRANSTOUN  
Certified Public Accountants

Total Expenses	
1979	1978
193,470	\$192,031
21,502	19,366
12,959	11,034
227,931	222,431
18,583	19,145
7,430	9,545
26,577	44,487
9,412	8,078
123	4,276
10,849	14,984
3,564	3,057
1,330	1,213
6,509	5,949
307	1,241
<u>312,615</u>	<u>\$334,406</u>

## Notes to Financial Statements June 30, 1979

### 1 - Summary of Significant Accounting Policies

The accompanying financial statements have been prepared in conformity with the American Institute of Certified Public Accountants' industry audit guide for the audits of Voluntary Health and Welfare Organizations.

All contributions are considered available for unrestricted use, unless specifically restricted by the donor. Pledges for contributions are recognized in the accompanying statements as they are received.

Expenditures for fixed assets are not capitalized and depreciated over the useful lives of the assets acquired, but are charged directly to expense. The Standards of Accounting and Financial Reporting for Voluntary Health and Welfare Organizations recommend the capitalization of fixed assets, if material. The amounts involved in fixed asset transactions are not significant.

No amounts for donated materials or services have been reflected in the accompanying financial statements. The amount of donated materials is not significant, and no objective basis is available to measure the value of donated services.

Materials for sale or use are stated at the lower of cost, on the first-in, first-out basis, or market, which is in conformity with the revised Standards of Accounting and Financial Reporting for Voluntary Health and Welfare Organizations.

### 2 - Board Designated Long-term Investment

In the current period, the Governing Board has designated funds in the amount of \$1,976 for long-term investment. The aggregate of such funds designated by the Board is \$143,568 and \$141,592, respectively, at June 30, 1979 and 1978.

### 3 - Restricted Fund

During the years ended June 30, 1978 and 1977, the Council received grants from five foundations totaling \$40,875 and \$58,625, respectively, to finance a two-year project to develop standards and publish a self-study and evaluation guide for specialized agencies and schools serving blind and visually handicapped children. Of these grants, \$14,778, \$45,364, and \$39,358 were expended during the years ended June 30, 1979, 1978, and 1977, respectively.

The Council received grants from two foundations totaling \$25,000 during the year ended June 30, 1979 to finance a project to develop standards for low vision clinic services. None of these funds were expended during the year.

A grant of \$3,000 was received by the Council during the year ended June 30, 1978 for the purpose of reproducing its annual report and newsletters for blind and visually handicapped persons, of which \$1,437 and \$400 were expended during the years ended June 30, 1979 and 1978, respectively.

The unexpended balances of the foregoing grants, totaling \$26,163 at June 30, 1979, are reported as deferred revenue in the restricted fund for future use.

### 4 - Pension Plan

The Council participates in the National Health and Welfare Mutual Life Insurance Association pension plan, the costs of which are borne by the employer. The plan covers all employees over 25 years of age with more than one year of service. The total expense to the Council for the years ended June 30, 1979 and 1978 was \$8,127 and \$6,973, respectively. There are no prior service costs. A contribution of \$4,000 was also made each year to a special retirement account for a former Executive Director.

### 5 - Leased Premises

The minimum rental commitment under a lease commencing July 1, 1978 for the Council's office space, excluding payments for utilities, is as follows:

Years ended June 30:	
1980	\$16,045
1981	16,545
1982	17,045
1983	17,545

Rental costs aggregated \$18,583 and \$19,145 for the years ended June 30, 1979 and 1978, respectively.

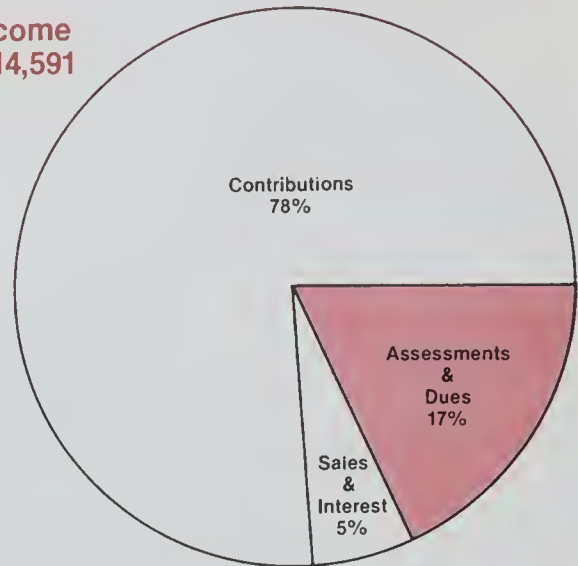
### 6 - Litigation

The Council and its Executive Director were involved in a suit filed in the United States District Court on August 18, 1977 by National Eye Care Association (NECA), subsequently amended to include other organizations and individuals serving the blind and visually handicapped. The suit sought substantial damages against the defendants.

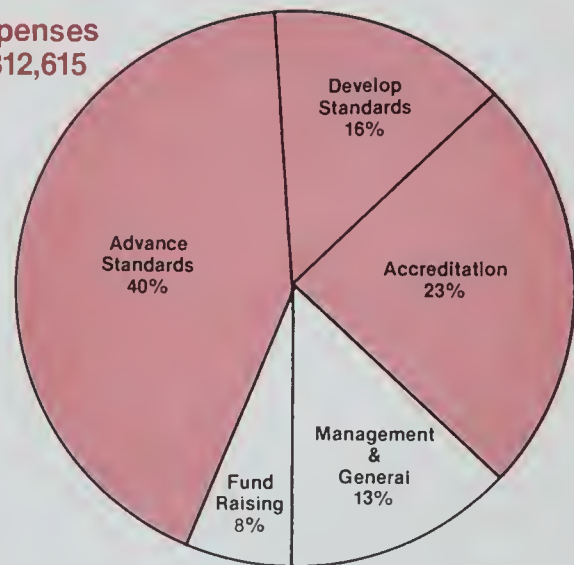
On July 27, 1979, an out-of-court settlement was reached between the defendants and NECA. In the mutual release and an agreed statement of the parties, NECA acknowledged that "on the basis of further investigation, it appears that defendants would prevail on the merits at trial." In consideration of the mutual relinquishment of their respective legal rights, the sum of \$10,000 is to be paid to NECA by the defendants. An accrual has been made in the financial statements for the Council's portion of this liability.

## Summary of Income and Expenses

### Income \$314,591



### Expenses \$312,615



## How You Can Help

NAC's ability to improve services to blind people depends upon the contributions we receive. With your support, NAC can continue to help blind Americans get the services they deserve.

Bequests, legacies, and planned gifts are particularly vital in helping to assure NAC a sound and healthy future.

If you would like more information about providing for NAC's current or future needs, please write to Richard W. Bleecker at NAC, 79 Madison Avenue, New York, N. Y. 10016. All contributions are tax deductible.

# What is the National Accreditation Council?

NAC is the standard-setting and accrediting body in work with the blind. It is a voluntary, not-for-profit corporation founded in 1967 with the help of the American Foundation for the Blind and the U.S. Department of Health, Education and Welfare.

Accreditation by NAC signifies that an agency meets nationally accepted standards for quality services, responsible management, and ethical fund raising. Twice a year, NAC publishes a list to inform the public of which agencies have qualified for this recognition.

NAC is endorsed and sponsored by most of the leading national professional and consumer organizations in the field; and NAC is recognized by the U.S. Commissioner of Education as the reliable authority as to the quality of training offered by special schools for the blind.

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"The Department of Adult Blind and Deaf has profited greatly from the self-study, on-site review and recommendations of the National Accreditation Council. One of the major benefits of accreditation is the wonderful opportunity it affords for members of the staff in different departments to work together. This has brought about improvement in the coordination of services with emphasis placed on improvement in areas where the program is weak."

**George G. McFaden**, Director  
Department of Adult Blind and Deaf  
Alabama Institute for Deaf and Blind

"The agency's intensive self-study promoted increased interaction between clients, the private agencies we work with, and a greater realization and determination on our part to have excellence in services. We developed an effective consumer advisory group as recommended by our accreditation team, including representatives of both our state consumer organizations. We have used the NAC report to help our agency maintain its financial autonomy and governing authority, and make further program improvements. For example, reaccreditation helped us justify a legislative appropriation for new fire and safety devices, and a new job developer position. We have also benefited a great deal from the recognition of the public that we give quality services."

**Evan R. Fullmer**, Manager  
Services for the Blind Section, Arizona

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"We have been accredited by NAC for nearly ten years. Such accreditation has been of great benefit both in terms of better program operations and in gaining more meaningful credibility with state legislative officials and others."

**William T. Coppage**, Director  
Virginia Commission for  
the Visually Handicapped

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"I have been a long-time supporter of the National Accreditation Council—almost since its inception. NAC has assisted me in fighting for quality educational services for children. I believe it is time for Perkins and other schools to take an active part in supporting all of the activities of NAC."

**Charles C. Woodcock**, Director  
Perkins School for the Blind,  
Watertown, Massachusetts

"NAC has been invaluable in justifying continued needs and expanded services. Future reference to the self-study will be made with local systems and government agencies. The value of the NAC report did not end with NAC's visit."

**Richard Hyer, Jr.**, Superintendent  
Georgia Academy for the Blind

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"The self-study guide has been very helpful to the Tampa Lighthouse as a management guide in adding and upgrading programs. We use the self-study guide on a continuous basis. The on-site review provides us with an objective view of what we are doing and provides suggestions for improvements. I'm looking forward to our next on-site review to receive the valuable input it provides."

**Clifford E. Olstrom**, Executive Director  
Tampa (Florida) Lighthouse for the Blind

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"Accreditation not only helped us to define a need, but also to acquire a new building. The self-study highlighted the need for a new facility. NAC's first major recommendation emphasized relocation to another facility. In our request to the General Electric Company to donate their Kent Street building, the accreditation process and NAC's major recommendation helped substantiate our need. We were successful! We will move into our new G.E. donated home in early 1980."

**Donald D. LoGuidice**,  
Executive Director  
Central Association for the Blind  
Utica, New York



## National Accreditation Council

for Agencies Serving the Blind  
and Visually Handicapped

79 Madison Avenue  
New York, N.Y. 10016  
(212) 683-8581

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*Executive Director*

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Richard G. Umsted  
J. Max Woolly

\*deceased June 1979



Symbol of Quality